

2005 FINANCIAL REPORT FORM CT

**for Wisconsin Towns having
a population of less than 25,000
and no proprietary funds**

Town of _____

Our mailing address is: Wisconsin Department of Revenue
Local Government Services
PO Box 8971
Madison, WI 53708-8971

Our fax number is: (608) 264-6887

For assistance, contact: Carol Doran
(608) 266-2569
cdoran@dor.state.wi.us

County of _____

Code _____

For State Use		
Debt	_____	Recon _____
BegB	_____	FS _____
TaxR	_____	YF _____
Aids	_____	DE _____

Certification

I certify that this report has been prepared by me or under my direction from the financial records of the municipality and declare it to be a complete and accurate statement of revenues, expenditures/expenses and public debt for the calendar year ending December 31, 2005.

Signature of official		Title		E-mail Address	
Package delivery address			Mailing address		City Zip code
Business Phone ()		Fax # ()		Home Phone ()	
Name of preparer (if other than clerk)			Name of CPA firm		Telephone number ()

Have you contracted for an independent audit of municipal records? ☐ Yes ☐ No

SCHEDULE OF INDEBTEDNESS

for the year ending December 31, 2005

DEBT

Purpose of Loan	Line Number	Principal Outstanding Jan 1, 2005	Principal Incurred in 2005	Principal Retired or Paid in 2005	Principal Outstanding Dec 31, 2005
Long Term General Obligation Debt (more than one year):					
Police debt	900-50010				
Fire protection debt	900-50015				
Highway debt	900-50020				
Storm sewer debt	900-50030				
Water supply system debt	900-50040				
Electric supply system debt	900-50050				
Transit system debt	900-50060				
Public school debt	900-50070				
All other long term general obligation debt	900-50080				
Total Long Term General Obligation Debt	900-50100				
Short Term Debt (one year or less):					
Police debt	910-50210				
Highway debt	910-50220				
Storm sewer debt	910-50230				
All other short term debt	910-50280				
Revenue Bonds and Notes:					
Pollution control debt	920-50310				
Water supply system debt	920-50320				
Electric supply system debt	920-50330				
Transit system debt	920-50340				
All other revenue bond and note debt	920-50380				
Other Debt and Long-Term Obligations (such as accrued employee benefits)	930-50400				

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Tax Roll Reconciliation

Cash Basis Accounting

Part A – Taxes, Credits and Settlements Received:

	Seq/Acct Number	Amount (whole dollars)
Tax Collections (January 2005)	002-40000	
Advance collections from December 2004 (code 151-26100)	004-40000	
Lottery Credit Received March 2005	005-40000	
School Levies Tax Credit received July 2005	006-40000	
Dog license collections during 2005	008-40000	
August settlement from County plus other county settlements	010-40000	
Collection of delinq/postponed personal property tax + interest	018-40000	
Total of Lines 002 through 018	020-40000	

Part B – Tax Settlements Paid to Others:

Tax collections, lottery and levies credits paid to county (include state)	022-50000	
Dog License paid to County during 2005	025-50000	
Tax collections and lottery credits paid to schools	028-50000	
Tax collections and lottery credits paid to technical colleges	030-50000	
Tax collections and lottery credits paid to sanitary and lake districts	032-50000	
Special assessments and charges paid to others	035-50000	
Total of Lines 022 through 035	040-50000	

Part C – Taxes Retained by Town:

Occupational tax (transfer to 100-41130 on page 2)	046-41130	
Private forest crop/managed forest land tax (transfer to 100-41150 on page 2)	048-41150	
Interest and Penalties from delinquent taxes (transfer to 100-41800 on page 2)	052-41800	
Special Assessments (transfer to 102-42000 on page 2)	054-42000	
Dog Licenses (line 008 minus line 025) (transfer to 105-44200 on page 3)	055-44200	
Interest on Special Assessments and Charges (transfer to 113-48130 on page 6)	056-48130	
Town Special Charges (transfer to page 4)	058-46000	
Total of Lines 040 through 058 (part B plus part C)	059-40000	

Part D – Local Share of Property Taxes:

Subtract Line 059 from 020	060-40000	
Add other state special charges, if any (also enter in expenditures)	064-40000	
Add county special charges, if any (also enter in expenditures)	066-40000	
Total of Lines 060 through 066 (If greater than zero, transfer to 100-41110 on page 2) (If less than zero, transfer to 134-59800 on page 10)	068-41110	

300-71110	
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2005 SCHEDULE OF REVENUES AND EXPENDITURES

All Governmental Fund Types and Expendable Trust Funds

Revenues	Seq/Acct Number	Amount (whole dollars)
TAXES		
General property taxes (068-41110 on page 1)	100-41110	
Occupational taxes (046-41130 on page 1)	100-41130	
Mobile home lottery credit & parking fees: Total Received		
Subtract payments to schools		
Local share	100-41140	
Private Forest Crop/managed forest land taxes (048-41150)	100-41150	
Motor Vehicle taxes	100-41170	
Public accommodation taxes (Room tax)	100-41210	
General sales tax: Total collections		
Paid to state (Subtract)		
Local share retained	100-41222	
Premier Resort Area Tax	100-41223	
Race track admissions tax (s.562.08(2))	100-41240	
Taxes from regulated municipally-owned utilities	100-41310	
Taxes from other tax exempt entities	100-41320	
Interest and penalties on delinquent taxes (052-41800 on page 1)	100-41800	
Include use-value penalties received		
Less distributions		
Other Taxes	100-41900	
TOTAL TAXES	101-41000	
SPECIAL ASSESSMENTS (include line 054-42000 from page 1)	102-42000	
(Enter interest at 113-48130)		
INTERGOVERNMENTAL REVENUES		
Federal Grants:		
Law enforcement	103-43211	
Fire	103-43212	
Ambulance /EMS	103-43213	
Other public safety	103-43219	
Highway	103-43221	
Other transportation	103-43227	
Solid waste disposal	103-43231	
Other sanitation	103-43239	
Housing/Economic assistance	103-43271	
Other federal payments	103-43300	
Include Federal Fish and Wildlife Payments: Payments received		
Less distributions		
State shared taxes:		
Shared revenues (Include expenditure restraint/scip)	103-43410	
Fire insurance tax (2% fire dues)	103-43420	
Other state shared taxes (include Exempt Computer Aid)	103-43430	
State grants / Public safety:		
Law enforcement improvement	103-43521	
Water patrol	103-43522	
Other law enforcement	103-43523	
Emergency government planning	103-43528	
Other public safety	103-43529	

2005 SCHEDULE OF REVENUES AND EXPENDITURES

All Governmental Fund Types and Expendable Trust Funds

	Seq/Acct Number	Amount (whole dollars)
INTERGOVERNMENTAL REVENUES (continued)		
Transportation:		
General transportation aids	103-43531	
DOT Flood Damage	103-43532	
Other highway aid (include PECFA and FEMA)	103-43533	
Local road improvement program	103-43534	
Other transportation	103-43537	
Other state payments:		
Recycling	103-43545	
Other sanitation (Include Landfill Closure Grants.)	103-43549	
Housing/Economic assistance	103-43581	
Payment for municipal services aid	103-43610	
In lieu of taxes on state conservation lands (s70.113 April PILT)	103-43620	
In lieu of taxes on federal forest lands	103-43630	
Severance/yield/withdrawal taxes (Total received)		
20% paid to county (Subtract)		
Difference Retained	103-43640	
Forest cropland/managed forest land (Total received)		
Paid to county (Subtract)		
Difference Retained	103-43650	
Payment in lieu of taxes on state conservation lands (s70.114 January PILT)		
Total amount received		
Paid to others (Subtract)		
Difference Retained	103-43660	
Other state payments (List items and amounts) (Identify) A	103-43690	
Grants from County and other local governments		
Highway and bridges	103-43710	
County timber sales	103-43781	
National forest income from county	103-43782	
Other local government grants (List items and amounts) (Identify) A	103-43790	
TOTAL INTERGOVERNMENTAL REVENUES	104-43000	
LICENSES AND PERMITS		
Business and occupational licenses	105-44100	
Nonbusiness licenses (include line 055-44200 from page 1)	105-44200	
Building permits and inspection fees	105-44300	
Zoning permits and fees	105-44400	
Other regulatory permits and fees (List items and amounts) (Identify) A	105-44900	
TOTAL LICENSES AND PERMITS	106-44000	
FINES, FORFEITS AND PENALTIES		
Law and ordinance violations	107-45100	
Contract forfeitures (Include woodland tax penalties)	107-45210	
Judgments and damages:		
Law enforcement equipment & property	107-45221	
Highway equipment and property	107-45222	
Other equipment and property	107-45223	
TOTAL FINES, FORFEITS AND PENALTIES	108-45000	

2005 SCHEDULE OF REVENUES AND EXPENDITURES

All Governmental Fund Types and Expendable Trust Funds

	Seq/Acct Number	Amount (whole dollars)
PUBLIC CHARGES FOR SERVICES		
General government (include garnishment and filing fees)	109-46100	
Public Safety:		
Law enforcement fees	109-46210	
Fire Protection fees	109-46220	
Ambulance/EMS fees	109-46230	
Other public safety	109-46290	
Transportation:		
Highway and street maintenance and construction (Include grading, snow removal, ditching, blacktopping, culverts, and gravel sales)	109-46310	
Street (highway) lighting	109-46321	
Sidewalks (replacement with street reconstruction)	109-46322	
Sidewalks new construction/replacement without street reconstruction	109-46323	
Storm sewers	109-46324	
Parking lots, ramps and meters	109-46330	
Airport	109-46340	
Mass transit fares	109-46350	
Docks and harbors (commercial)	109-46370	
Other transportation	109-46399	
Sanitation and utilities:		
Sewage service	109-46410	
Refuse and garbage collection (Curbside pickup)	109-46420	
Solid waste disposal (Include central collection point)	109-46431	
Recycling	109-46435	
Weed and nuisance control	109-46440	
Sanitation services (other)	109-46490	
Health:		
Cemetery	109-46540	
Other health services (Include animal control)	109-46590	
Human Services	109-46600	
Culture, recreation and education:		
Library	109-46710	
Parks	109-46720	
Museum	109-46731	
Zoo	109-43732	
Fairs, exhibits and celebrations	109-46741	
Auditorium, convention or civic center (theater)	109-46742	
Community center	109-46743	
Other culture and recreation	109-46750	
Conservation and development:		
Forests	109-46810	
Other conservation	109-46820	
Public housing	109-46830	
Urban development	109-46840	
Economic development	109-46850	
Other public charges for services (List items and amounts) (Identify) A	109-46900	
TOTAL PUBLIC CHARGES FOR SERVICES	110-46000	

2005 SCHEDULE OF REVENUES AND EXPENDITURES

All Governmental Fund Types and Expendable Trust Funds

	Seq/Acct Number	Amount (whole dollars)
INTERGOVERNMENTAL CHARGES FOR SERVICES		
Federal:		
Public Safety:		
Law enforcement services	111-47121	
Fire services	111-47122	
Public Works:		
Transportation (highways and streets)	111-47131	
Sewage service	111-47141	
Public housing	111-47181	
Other services to federal government	111-47190	
State:		
Public Safety:		
Law enforcement services	111-47221	
Fire services	111-47222	
Transportation (highways and streets)	111-47230	
Sewage service	111-47241	
Public housing	111-47281	
Other services to state government	111-47290	
Other local governments:		
General government (include school election reimbursement)	111-47310	
Public Safety:		
Law enforcement services	111-47321	
Fire services	111-47323	
Ambulance/EMS services	111-47324	
Emergency communications (911) (Law enforcement share)	111-47325	
Emergency communications (911) (Exclude law enforcement share)	111-47326	
Public Works:		
Transportation (highways and streets)	111-47331	
Other transportation services	111-47339	
Sanitation:		
Sewage service	111-47341	
Refuse and garbage collection	111-47342	
Solid waste disposal	111-47343	
Recycling	111-47345	
Other:		
Public housing	111-47381	
Other services to other local governments	111-47390	
Local departments	111-47400	
TOTAL INTERGOVERNMENTAL CHARGES FOR SERVICES	112-47000	

2005 SCHEDULE OF REVENUES AND EXPENDITURES

All Governmental Fund Types and Expendable Trust Funds

	Seq/Acct Number	Amount (whole dollars)
MISCELLANEOUS REVENUES		
Interest:		
Interest Income	113-48110	
Interest on special assessments/charges (Include line 056-48130 from page 1)	113-48130	
Rent	113-48200	
Property sales:		
Sale of law enforcement equipment and property	113-48301	
Sale of fire and ambulance /EMS equipment and property	113-48302	
Sale of highway equipment and property	113-48303	
Sale of refuse and garbage collection equipment and property	113-48304	
Sale of solid waste disposal equipment and property	113-48305	
Sale of recycling equipment and property	113-48306	
Sale of recyclable materials	113-48307	
Sale of other equipment and property	113-48309	
Insurance recoveries:		
Insurance recoveries for damage to law enforcement equipment and property	113-48420	
Insurance recoveries for damage to highway equipment and property	113-48430	
Insurance recoveries for damage to other equipment and property	113-48440	
Donations/contributions from private organizations or individuals	113-48500	
Other miscellaneous revenues (List items and amount for each) (Identify) A	113-48900	
TOTAL MISCELLANEOUS REVENUES	114-48000	
OTHER FINANCING SOURCES:		
Proceeds from long-term debt	115-49100	
Sale of general fixed assets	115-49400	
TOTAL OTHER FINANCING SOURCES:	116-49000	
TOTAL REVENUES AND OTHER FINANCING SOURCES (Sum of page 2 through 6)	117-40000	

2005 SCHEDULE OF REVENUES AND EXPENDITURES

All Governmental Fund Types and Expendable Trust Funds

Expenditures		Seq/Acct Number	Amount (whole dollars)
GENERAL GOVERNMENT			
Legislative (Board)		118-51100	
Judicial		118-51200	
Legal		118-51300	
General Administration (Include clerk and election)		118-51400	
Financial Administration (Include treasurer and assessor)		118-51500	
General buildings and plant (Hall) (Allocate highway and public safety)		118-51600	
Other general government:			
Illegal taxes refunded		118-51910	
Judgments and losses		118-51920	
Law enforcement insurance		118-51931	
Highway, insurance		118-51932	
Other insurance		118-51938	
Other general government (List items and amounts) (Identify) A		118-51980	
TOTAL GENERAL GOVERNMENT		119-51000	
PUBLIC SAFETY			
Law enforcement		120-52100	
Fire protection		120-52200	
Ambulance/EMS		120-52300	
Building inspection		120-52400	
Emergency communication (911) (Law enforcement share)		120-52601	
Emergency communication (911) (Exclude law enforcement share)		120-52609	
Correction and detention (Jail)		120-52700	
Other public safety		120-52900	
TOTAL PUBLIC SAFETY		121-52000	
PUBLIC WORKS			
Transportation			
Administration for highways and streets		122-53100	
Highway and street maintenance and construction:			
Highway and street maintenance for town		122-53311	
Highway and street construction for town		122-53315	
For state (highway maintenance and construction)		122-53320	
For other local governments (highway/street maintenance and construction)		122-53330	
Road related facilities:			
Limited Purpose Roads		122-53410	
Street (highway) lighting		122-53420	
Sidewalks maintenance and replacement with street reconstruction		122-53431	
New sidewalk construction and replacement without street reconstruction		122-53432	
Storm sewer maintenance		122-53441	
Storm sewer construction		122-53442	
Parking facilities		122-53450	

2005 SCHEDULE OF REVENUES AND EXPENDITURES

All Governmental Fund Types and Expendable Trust Funds

	Seq/Acct Number	Amount (whole dollars)
PUBLIC WORKS (continued)		
Other transportation:		
Airport	122-53510	
Mass transit	122-53520	
Docks and harbors (commercial)	122-53540	
Other transportation facilities (list items and amounts) (Identify) A	122-53580	
SANITATION		
Sewage service	122-53610	
Refuse and garbage collection (curbside pickup)	122-53620	
Solid waste disposal (include central collection point transfer)	122-53631	
Recycling expenditures	122-53635	
Weed and nuisance control	122-53640	
Other Sanitation (list items and amounts) (Identify) A	122-53680	
TOTAL PUBLIC WORKS	123-53000	
HEALTH AND HUMAN SERVICES		
Public health services (include animal control)	124-54100	
General relief	124-54420	
Aging (includes senior citizen programs)	124-54600	
Cemetery	124-54910	
Other health and human services	124-54980	
TOTAL HEALTH AND HUMAN SERVICES	125-54000	
CULTURE, RECREATION AND EDUCATION		
Culture:		
Library	126-55110	
Museum	126-55120	
Other culture	126-55190	
Parks	126-55200	
Recreation programs and events	126-55300	
Recreation facilities	126-55400	
Zoo	126-55410	
TOTAL CULTURE, RECREATION AND EDUCATION	127-55000	
CONSERVATION AND DEVELOPMENT		
Housing	128-56500	
Economic development (include tourism)	128-56700	
Other conservation and development (zoning, land use)	128-56900	
TOTAL CONSERVATION AND DEVELOPMENT	129-56000	

2005 SCHEDULE OF REVENUES AND EXPENDITURES

All Governmental Fund Types and Expendable Trust Funds

	Seq/Acct Number	Amount (whole dollars)
CAPITAL OUTLAY		
General Government:		
General public buildings outlay (Allocate highway & public safety)	130-57140	
Other general government outlay	130-57190	
Public Safety:		
Law enforcement outlay	130-57210	
Fire protection outlay	130-57220	
Ambulance/EMS outlay	130-57230	
Emergency communication (911) outlay (Law enforcement share)	130-57261	
Emergency communication (911) outlay (Exclude law enforcement share)	130-57269	
Other public safety outlay	130-57290	
Transportation:		
Highway and street:		
Highway equipment outlay	130-57324	
Highway building outlay	130-57327	
Highway and street outlay for local	130-57331	
Highway and street outlay for state	130-57332	
Highway and street outlay for other local governments	130-57333	
Road related facilities:		
Limited purpose roads	130-57341	
Street (highway) lighting outlay	130-57342	
Sidewalks replacement with street reconstruction	130-57343	
New sidewalk outlay and replacement without street reconstruction	130-57344	
Storm sewer outlay	130-57345	
Parking facilities outlay	130-57346	
Other transportation:		
Airport outlay	130-57351	
Mass transit outlay	130-57352	
Dock and harbor outlay (commercial)	130-57354	
Other transportation outlay	130-57391	
Sanitation:		
Sewage service outlay	130-57410	
Refuse and garbage collection outlay	130-57420	
Solid waste disposal outlay (Include landfill closure cost)	130-57431	
Recycling outlay	130-57435	
Other sanitation outlay (Include water mains and laterals)	130-57490	
Health and human Services:		
Health Outlay	130-57510	
Culture, recreation and education:		
Library outlay	130-57610	
Parks outlay	130-57620	
Other culture and recreation outlay	130-57630	
Conservation and development		
Housing outlay	130-57710	
Urban development outlay	130-57721	
Economic development outlay	130-57725	
Other conservation and development outlay	130-57730	
TOTAL CAPITAL OUTLAY	131-57000	

2005 SCHEDULE OF REVENUES AND EXPENDITURES

All Governmental Fund Types and Expendable Trust Funds

	Seq/Acct Number	Amount (whole dollars)
DEBT SERVICE		
Debt service -- --principal	132-58100	
Debt service-- --interest and fiscal charges:		
Law enforcement	132-58211	
Fire protection	132-58212	
Ambulance/EMS	132-58213	
Highway and street	132-58221	
Storm sewer	132-58222	
Refuse and garbage collection	132-58227	
Solid waste disposal (include recycling)	132-58230	
Other interest and fiscal charges	132-58290	
TOTAL DEBT SERVICE	133-58000	
OTHER FINANCING USES		
Funds applied to reduce levies of other taxing jurisdictions (from 068-41110 on page 1)	134-59800	
Other financing uses (List items and amounts) (Identify A	134-59900	
TOTAL OTHER FINANCING USES	135-59000	
TOTAL EXPENDITURES AND OTHER FINANCING USES		
(Sum of pages 7 through 10)	136-50000	

2005 SCHEDULE OF REVENUES AND EXPENDITURES

All Governmental Fund Types and Expendable Trust Funds

Cash Basis Financial Report Reconciliation All Governmental Fund Types and Expendable Trust Funds		Seq/Acct Number	Amount (whole dollars)
Cash and securities (investments) at the beginning of the year		140-11000	
Temporary (one year or less) loans incurred during the year		140-21200	
Revenues and other financing sources: Governmental Fund Types (Account 117-40000 from page 6)		140-40000	
Other revenue/rounding adjustments (Identify) A		140-49000	
Advance tax collections held at end of year (December 31, 2005) (Must be included here if in account 150-11000 below)		141-26100	
Payroll deductions payable at end of year (if in account 150-50000)		142-21500	
GRAND TOTAL (MUST EQUAL CODE 153-90000 BELOW)		143-90000	
Cash and securities (investments) at the end of the year		150-11000	
Temporary (one year or less) loans paid during the year		150-21200	
Expenditures and other financing uses: Governmental Fund Types (Account 136-50000 from page 10)		150-50000	
Other expenditures/rounding adjustments (Identify) A		150-59000	
Advance tax collections held at beginning of year (December 31, 2004) (Must be included here if in account 140-11000 above)		151-26100	
Payroll deductions payable at beginning of year		152-21500	
(Include here if shown as prior year expenditures)			
GRAND TOTAL (MUST EQUAL CODE 143-90000 ABOVE)		153-90000	

(COMPLETE TOP OR BOTTOM OF PAGE - NOT BOTH)

Statement of Change in Fund Balance All Governmental Fund Types and Expendable Trust Funds Modified Accrual Basis			
Fund balance at beginning of the year		140-34000	
Revenues and other financing sources: Governmental Fund Types (Account 117-40000 on page 6)		140-40000	
Adjustments to fund balance (Explain major items)		140-85000	
GRAND TOTAL (MUST EQUAL CODE 153-90000 BELOW)		143-90000	
Expenditures and other financing uses: Governmental Fund Types (Account 136-50000 on page 10)		150-50000	
Fund balance at end of the year		151-34000	
GRAND TOTAL (MUST EQUAL CODE 143-90000 ABOVE)		153-90000	